

Northern Cape: Pixley Ka Seme (Nc)(DC7) - Table A1 Budget Summary for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
R thousands										
Financial Performance										
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	20 246	2 665	2 798
Investment revenue	-	2 352	1	611	611	611	(25)	600	630	662
Transfers recognised - operational	-	81 772	71	30 487	30 487	30 487	60 639	34 284	54 585	57 315
Other own revenue	-	8 970	3	8 031	8 031	8 031	20 882	932	979	1 028
Total Revenue (excluding capital transfers and contributions)	-	93 094	75	39 129	39 129	39 129	81 496	56 062	58 859	61 802
Employee costs	-	16 886	19	22 798	22 798	22 798	26 327	22 762	23 871	25 065
Remuneration of councillors	-	2 791	6	3 589	3 589	3 589	2 775	3 577	3 756	3 944
Depreciation & asset impairment	-	2 662	2	-	-	-	-	-	-	-
Finance charges	-	1 873	1	-	-	-	89	387	-	-
Materials and bulk purchases	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	40 678	-	-	-	-	-	260	273	287
Other expenditure	-	9 505	53	26 639	26 639	26 639	63 917	29 076	30 936	32 483
Total Expenditure	-	74 395	80	53 026	53 026	53 026	93 108	56 062	58 836	61 778
Surplus/(Deficit)	-	18 699	(5)	(13 897)	(13 897)	(13 897)	(11 612)	-	23	24
Transfers recognised - capital	-	-	-	24 673	24 673	24 673	4 992	-	-	-
Contributions recognised - capital & contributed assets	-	-	-	780	780	780	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	18 699	(5)	11 556	11 556	11 556	(6 621)	-	23	24
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	18 699	(5)	11 556	11 556	11 556	(6 621)	-	23	24
Capital expenditure & funds sources										
Capital expenditure	-	8 768	1	780	780	780	1 931	780	819	860
Transfers recognised - capital	-	8 653	-	780	780	780	-	780	819	860
Public contributions & donations	-	-	-	-	-	-	631	-	-	-
Borrowing	-	-	0	-	-	-	-	-	-	-
Internally generated funds	-	114	1	-	-	-	-	-	-	-
Total sources of capital funds	-	8 768	1	780	780	780	631	780	819	860
Financial position										
Total current assets	-	25 751	-	25 055	25 055	25 055	-	10 517	11 075	11 661
Total non current assets	-	21 365	-	20 206	20 206	20 206	-	19 263	20 284	21 359
Total current liabilities	-	22 798	-	20 811	20 811	20 811	-	11 290	11 889	12 519
Total non current liabilities	-	18 350	-	18 100	18 100	18 100	-	22 758	23 964	25 234
Community wealth/Equity	-	5 968	-	6 350	6 350	6 350	-	(4 268)	(4 494)	(4 733)
Cash flows										
Net cash from (used) operating	-	(12 049)	(16 797)	(12 111)	(12 111)	(12 111)	(4 598)	260	317	311
Net cash from (used) investing	-	13 263	16 062	(780)	(780)	(780)	5 157	(260)	(273)	(287)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	-	532	(204)	(12 891)	(12 891)	(12 891)	356	(0)	44	68
Cash backing/surplus reconciliation										
Cash and investments available	-	23 574	-	21 000	21 000	21 000	-	10 336	10 883	11 460
Application of cash and investments	17 501	29 133	12 791	13 953	13 953	13 953	-	7 164	7 544	7 943
Balance - surplus (shortfall)	(17 501)	(5 559)	(12 791)	7 047	7 047	7 047	-	3 172	3 340	3 517
Asset management										
Asset register summary (WDV)	-	8 768	1	14 725	14 725	14 725	1 931	780	819	860
Depreciation & asset impairment	-	2 662	2	-	-	-	-	-	-	-
Renewal of Existing Assets	-	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	-	-	-	-	-	-	-	-	-	-
Free services										
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-
Households below minimum service level										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

Northern Cape: Pixley Ka Seme (Nc)(DC7) - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification) for 4th Quarter ended 30 June 2011 (Pub

Standard Classification Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
<b>R thousands</b>	<b>1</b>									
<b>Revenue - Standard</b>										
<i>Governance and Administration</i>		-	93 081	23	26 461	26 461	26 461	25 120	26 365	27 683
Executive & Council			93 081	4	1 171	1 171	1 171	1 297	1 362	1 430
Budget & Treasury Office				19	22 299	22 299	22 299	20 845	21 881	22 975
Corporate Services				0	2 991	2 991	2 991	2 978	3 122	3 278
<i>Community and Public Safety</i>		-	13	25	19 500	19 500	19 500	22 829	23 976	25 174
Community & Social Services			13							
Sport And Recreation										
Public Safety				1				959	1 012	1 063
Housing				24	19 500	19 500	19 500	21 870	22 964	24 112
Health				0						
<i>Economic and Environmental Services</i>		-	-	27	18 621	18 621	18 621	8 113	8 519	8 945
Planning and Development				27	17 540	17 540	17 540	8 113	8 519	8 945
Road Transport										
Environmental Protection					1 081	1 081	1 081			
<i>Trading Services</i>		-	-	-	-	-	-	-	-	-
Electricity										
Water										
Waste Water Management										
Waste Management										
<i>Other</i>	4									
<b>Total Revenue - Standard</b>	2	-	93 094	75	64 582	64 582	64 582	56 062	58 859	61 802
<b>Expenditure - Standard</b>										
<i>Governance and Administration</i>		-	73 799	35	29 157	29 157	29 157	26 326	28 019	29 420
Executive & Council			73 799	17	10 604	10 604	10 604	9 937	10 417	10 938
Budget & Treasury Office				10	8 043	8 043	8 043	7 016	7 761	8 149
Corporate Services				8	10 510	10 510	10 510	9 373	9 841	10 333
<i>Community and Public Safety</i>		-	596	26	11 239	11 239	11 239	25 785	27 074	28 428
Community & Social Services			596							
Sport And Recreation										
Public Safety				2				2 143	2 251	2 363
Housing				23	9 825	9 825	9 825	22 179	23 288	24 453
Health				1	1 414	1 414	1 414	1 462	1 535	1 612
<i>Economic and Environmental Services</i>		-	-	19	12 630	12 630	12 630	3 952	3 743	3 930
Planning and Development				19	10 629	10 629	10 629	3 952	3 743	3 930
Road Transport										
Environmental Protection					2 002	2 002	2 002			
<i>Trading Services</i>		-	-	-	-	-	-	-	-	-
Electricity										
Water										
Waste Water Management										
Waste Management										
<i>Other</i>	4									
<b>Total Expenditure - Standard</b>	3	-	74 395	80	53 026	53 026	53 026	56 062	58 836	61 778
<b>Surplus/(Deficit) for the year</b>		-	18 699	(5)	11 556	11 556	11 556	-	23	24

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
2. Total Revenue by standard classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)
3. Total Expenditure by Standard Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)
4. All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abattoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

Northern Cape: Pixley Ka Seme (Nc)(DC7) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
R thousands	1										
Revenue By Source											
Property rates	2	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges		-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - other		-	-	-	-	-	-	-	20 246	2 665	2 798
Rental of facilities and equipment		-	135	0	160	160	160	143	130	137	143
Interest earned - external investments		-	2 352	1	611	611	611	(25)	600	630	662
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines		-	0	-	-	-	-	-	-	-	-
Licences and permits		-	-	-	-	-	-	-	-	-	-
Agency services		-	-	-	1 967	1 967	1 967	2 919	802	843	885
Transfers recognised - operational		-	81 772	71	30 487	30 487	30 487	60 639	34 284	54 585	57 315
Other own revenue	2	-	8 835	3	5 905	5 905	5 905	17 819	-	-	-
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Total Revenue (excl. capital transfers and contributions)		-	93 094	75	39 129	39 129	39 129	81 496	56 062	58 859	61 802
Expenditure By Type											
Employee related costs	2	-	16 886	19	22 798	22 798	22 798	26 327	22 762	23 871	25 065
Remuneration of councillors		-	2 791	6	3 589	3 589	3 589	2 775	3 577	3 756	3 944
Debt impairment	3	-	69	-	-	-	-	-	-	-	-
Depreciation and asset impairment	2	-	2 662	2	-	-	-	-	-	-	-
Finance charges		-	1 873	1	-	-	-	89	387	-	-
Bulk purchases	2	-	-	-	-	-	-	-	-	-	-
Other Materials	8	-	-	-	-	-	-	-	-	-	-
Contractes services		-	315	1	1 614	1 614	1 614	1 443	-	-	-
Transfers and grants		-	40 678	-	-	-	-	-	260	273	287
Other expenditure	4,5	-	9 121	53	25 025	25 025	25 025	62 474	29 076	30 936	32 483
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Total Expenditure		-	74 395	80	53 026	53 026	53 026	93 108	56 062	58 836	61 778
Surplus/(Deficit)											
Transfers recognised - capital	6	-	18 699	(5)	(13 897)	(13 897)	(13 897)	(11 612)	-	23	24
Contributions recognised - capital		-	-	-	24 673	24 673	24 673	4 992	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-
		-	-	-	780	780	780	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions		-	18 699	(5)	11 556	11 556	11 556	(6 621)	-	23	24
Taxation		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		-	18 699	(5)	11 556	11 556	11 556	(6 621)	-	23	24
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		-	18 699	(5)	11 556	11 556	11 556	(6 621)	-	23	24
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		-	18 699	(5)	11 556	11 556	11 556	(6 621)	-	23	24

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item: e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

Northern Cape: Pixley Ka Seme (Nc)(DC7) - Table A5 Budgeted capital Expenditure by Standard Classification and Funding for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/2)

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
<b>R thousands</b>	<b>1</b>										
<b>Capital Expenditure - Standard</b>											
<i>Governance and Administration</i>		-	6 049	1	780	780	780	1 931	780	819	860
Executive & Council											
Budget & Treasury Office			5 918	1	780	780	780	1 931	780	819	860
Corporate Services			131								
<i>Community and Public Safety</i>		-	82	-	-	-	-	-	-	-	-
Community & Social Services			17								
Sport And Recreation			65								
Public Safety											
Housing											
Health											
<i>Economic and Environmental Services</i>		-	386	-	-	-	-	-	-	-	-
Planning and Development											
Road Transport			386								
Environmental Protection											
<i>Trading Services</i>		-	2 251	-	-	-	-	-	-	-	-
Electricity			2								
Water			706								
Waste Water Management			1 544								
Waste Management											
<i>Other</i>											
<b>Total Capital Expenditure - Standard</b>	<b>3</b>	<b>-</b>	<b>8 768</b>	<b>1</b>	<b>780</b>	<b>780</b>	<b>780</b>	<b>1 931</b>	<b>780</b>	<b>819</b>	<b>860</b>
<b>Funded by:</b>											
National Government			8 653								
Provincial Government					780	780	780		780	819	860
District Municipality											
Other transfers and grants											
<b>Transfers recognised - capital</b>	<b>4</b>	<b>-</b>	<b>8 653</b>	<b>-</b>	<b>780</b>	<b>780</b>	<b>780</b>	<b>-</b>	<b>780</b>	<b>819</b>	<b>860</b>
<b>Public contributions and donations</b>	<b>5</b>							<b>631</b>			
<b>Borrowing</b>	<b>6</b>			<b>0</b>							
<b>Internally generated funds</b>			<b>114</b>	<b>1</b>							
<b>Total Capital Funding</b>	<b>7</b>	<b>-</b>	<b>8 768</b>	<b>1</b>	<b>780</b>	<b>780</b>	<b>780</b>	<b>631</b>	<b>780</b>	<b>819</b>	<b>860</b>

#### References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
3. Capital expenditure by standard classification must reconcile to the appropriations by vote
4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)
5. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
7. Total Capital Funding must balance with Total Capital Expenditure
8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget

Northern Cape: Pixley Ka Seme (Nc)(DC7) - Table A6 Budgeted Financial Position for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
R thousands											
ASSETS											
Current assets											
Cash	1		21 289		21 000	21 000	21 000		9 990	10 519	11 077
Call investment deposits											
Consumer debtors	1		62		55	55	55				
Other debtors			3 810		4 000	4 000	4 000				
Current portion of long-term receivables			590						527	555	585
Inventory	2										
Total current assets		-	25 751	-	25 055	25 055	25 055	-	10 517	11 075	11 661
Non current assets											
Long-term receivables									310	326	343
Investments			2 286						346	364	383
Investment property											
Investment in Associate											
Property, plant and equipment	3		19 079		20 206	20 206	20 206		18 608	19 594	20 632
Agricultural											
Biological											
Intangible											
Other non-current assets											
Total non current assets		-	21 365	-	20 206	20 206	20 206	-	19 263	20 284	21 359
TOTAL ASSETS		-	47 115	-	45 261	45 261	45 261	-	29 780	31 359	33 021
LIABILITIES											
Current liabilities											
Bank overdraft	1										
Borrowing	4		1 975		661	661	661		1 586	1 670	1 758
Consumer deposits											
Trade and other payables	4		18 691		18 000	18 000	18 000		7 164	7 544	7 943
Provisions			2 131		2 150	2 150	2 150		2 541	2 676	2 817
Total current liabilities		-	22 798	-	20 811	20 811	20 811	-	11 290	11 889	12 519
Non current liabilities											
Borrowing			6 467		6 150	6 150	6 150		4 315	4 543	4 784
Provisions			11 883		11 950	11 950	11 950		18 443	19 421	20 450
Total non current liabilities		-	18 350	-	18 100	18 100	18 100	-	22 758	23 964	25 234
TOTAL LIABILITIES		-	41 148	-	38 911	38 911	38 911	-	34 048	35 853	37 753
NET ASSETS	5	-	5 968	-	6 350	6 350	6 350	-	(4 268)	(4 494)	(4 733)
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)			338		350	350	350		(5 387)	(5 672)	(5 973)
Reserves	4		5 630		6 000	6 000	6 000		1 119	1 178	1 240
Minorities interests											
TOTAL COMMUNITY WEALTH/EQUITY	5	-	5 968	-	6 350	6 350	6 350	-	(4 268)	(4 494)	(4 733)

## References

1. Detail to be provided in Table SA3
2. Include completed low cost housing to be transferred to beneficiaries within 12 months
3. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements)
4. Detail to be provided in Table SA3. Includes reserves to be funded by statute.
5. Net assets must balance with Total Community Wealth/Equity

Northern Cape: Pixley Ka Seme (Nc)(DC7) - Table A7 Budgeted Cash Flows for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Northern Cape: Pixley Ka Seme (WC)DC77 - Table A7: Budgeted Cash Flows for 4th Quarter ended 30 June 2011 (Published figures as at 2011/01/20)

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
R thousands											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other			98 902	40 835	10 285	10 285	10 285	28 151	21 178	3 665	3 826
Government - operating	1		48 542	49 974	28 587	28 587	28 587	57 939	34 284	54 585	57 315
Government - capital	1				1 432	1 432	1 432				
Interest					611	611	611		600	630	662
Dividends											
Payments											
Suppliers and employees			(158 217)	(107 607)	(52 956)	(52 956)	(52 956)	(90 687)	(55 415)	(58 563)	(61 491)
Finance charges			(9)		(70)	(70)	(70)		(387)		
Transfers and grants	1		(1 267)								
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	(12 049)	(16 797)	(12 111)	(12 111)	(12 111)	(4 598)	260	317	311
CASH FLOW FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE											
Decrease in non-current debtors											
Decrease in other non-current receivables											
Decrease (increase) in non-current investments			13 263	16 062				5 157			
Payments											
Capital assets					(780)	(780)	(780)		(260)	(273)	(287)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	13 263	16 062	(780)	(780)	(780)	5 157	(260)	(273)	(287)
CASH FLOW FROM FINANCING ACTIVITIES											
Receipts											
Short term loans											
Borrowing long term/refinancing											
Increase (decrease) in consumer deposits											
Payments											
Repayment of borrowing											
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-	-
NET INCREASE/(DECREASE) IN CASH HELD		-	1 214	(736)	(12 891)	(12 891)	(12 891)	560	(0)	44	24
Cash/cash equivalents at the year begin:	2		(682)	532				(204)		(0)	44
Cash/cash equivalents at the year end:	2		532	(204)	(12 891)	(12 891)	(12 891)	356	(0)	44	68

## References

1. Local/District municipalities to include transfers from/to District/Local Municipalities
2. Cash equivalents includes investments with maturities of 3 months or less

Northern Cape: Pixley Ka Seme (Nc)(DC7) - Table A9 Asset Management for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Information Cape: Policy Rd Scheme (R0) (D07) - Table A7 Asset Management for 4th Quarter ended 30 June 2011 (Published figures as at 2011/11/29)								2011/12 Medium Term Revenue & Expenditure		
Description	Ref	2007/08	2008/09	2009/10	urrent year 2010/11			Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
R thousands		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast			
CAPITAL EXPENDITURE										
<u>Total New Assets</u>	1	-	8 768	1	780	780	780	780	819	860
Infrastructure - Road Transport			386							
Infrastructure - Electricity										
Infrastructure - Water			525							
Infrastructure - Sanitation			1 544							
Infrastructure - Other					780	780	780	780	819	860
Infrastructure		-	2 455	-	780	780	780	780	819	860
Community										
Heritage assets										
Investment properties										
Other assets			6 313	1						
Agricultural assets										
Biological assets										
Intangibles				0						
<u>Total Renewal of Existing Assets</u>	2	-	-	-	-	-	-	-	-	-
Infrastructure - Road Transport										
Infrastructure - Electricity										
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other										
Infrastructure		-	-	-	-	-	-	-	-	-
Community										
Heritage assets										
Investment properties										
Other assets										
Agricultural assets										
Biological assets										
Intangibles										
<u>Total Capital Expenditure</u>	4									
Infrastructure - Road Transport		-	386	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	525	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	1 544	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	780	780	780	780	819	860
Infrastructure		-	2 455	-	780	780	780	780	819	860
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		-	6 313	1	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	0	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset Class		-	8 768	1	780	780	780	780	819	860
ASSET REGISTER SUMMARY - PPE (WDV)										
Infrastructure - Road Transport	5		386							
Infrastructure - Electricity										
Infrastructure - Water			525							
Infrastructure - Sanitation			1 544							
Infrastructure - Other					780	780	780	780	819	860
Infrastructure		-	2 455	-	780	780	780	780	819	860
Community										
Heritage assets										
Investment properties					70	70	70			
Other assets	6		6 313	1	13 875	13 875	13 875			
Agricultural assets										
Biological assets										
Intangibles				0						
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)		-	8 768	1	14 725	14 725	14 725	780	819	860
EXPENDITURE OTHER ITEMS										
<u>Depreciation and asset impairment</u>	3		2 662	2						
<u>Repairs and Maintenance by Asset Class</u>		-	-	-	-	-	-	-	-	-
Infrastructure - Road Transport										
Infrastructure - Electricity										
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other										
Infrastructure		-	-	-	-	-	-	-	-	-
Community										
Heritage assets										
Investment properties										
Other assets	6,7									
TOTAL EXPENDITURE OTHER ITEMS		-	2 662	2	-	-	-	-	-	-
% of capital exp on renewal of assets										
Renewal of Existing Assets as % of deprecn		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M as a % of PPE		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Renewal and R&M as a % of PPE		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Repairs and Maintenance by Expenditure Items										
Employee related costs										
Other materials										
Contracted Services										
Other expenditure										
Total Repairs and Maintenance Expenditure		-	-	-	-	-	-	-	-	-

References

- Detail of new assets provided in Table SA34a
- Detail of renewal of existing assets provided in Table SA34b
- Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
- Must reconcile to total capital expenditure on Budgeted Capital Expenditure
- Must reconcile to 'Budgeted Financial Position' (written down value)
- Donated/contributed and assets funded by finance leases to be allocated to the respective category
- Including repairs and maintenance to agricultural, biological and intangible assets

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
<b>R thousands</b>										
<b>Household service targets</b>	1									
<b><u>Water:</u></b>										
Piped water inside dwelling										
Piped water inside yard (but not in dwelling)										
Using public tap (at least min.service level)	2									
Other water supply (at least min.service level)	4									
<i>Minimum Service Level and Above sub-total</i>										
Using public tap (< min.service level)	3									
Other water supply (< min.service level)	4									
No water supply										
<i>Below Minimum Service Level sub-total</i>										
<b>Total number of households</b>	5									
<b><u>Sanitation/Sewerage:</u></b>										
Flush toilet (connected to sewerage)										
Flush toilet (with septic tank)										
Chemical toilet										
Pit toilet (ventilated)										
Other toilet provisions (> min.service level)										
<i>Minimum Service Level and Above sub-total</i>										
Bucket toilet										
Other toilet provisions (< min.service level)										
No toilet provisions										
<i>Below Minimum Service Level sub-total</i>										
<b>Total number of households</b>	5									
<b><u>Energy:</u></b>										
Electricity (at least min.service level)										
Electricity - prepaid (min.service level)										
<i>Minimum Service Level and Above sub-total</i>										
Electricity (< min.service level)										
Electricity - prepaid (< min. service level)										
Other energy sources										
<i>Below Minimum Service Level sub-total</i>										
<b>Total number of households</b>	5									
<b><u>Refuse:</u></b>										
Removed at least once a week										
<i>Minimum Service Level and Above sub-total</i>										
Removed less frequently than once a week										
Using communal refuse dump										
Using own refuse dump										
Other rubbish disposal										
No rubbish disposal										
<i>Below Minimum Service Level sub-total</i>										
<b>Total number of households</b>	5									
<b>Households receiving Free Basic Service</b>	7									
Water (6 kilolitres per household per month)										
Sanitation (free minimum level service)										
Electricity/other energy (50kwh per household per month)										
Refuse (removed at least once a week)										
<b>Cost of Free Basic Services provided</b>	8									
Water (6 kilolitres per household per month)										
Sanitation (free sanitation service)										
Electricity/other energy (50kwh per household per month)										
Refuse (removed once a week)										
<b>Total cost of FBS provided (minimum social package)</b>										
<b>Highest level of free service provided</b>										
Property rates (value threshold)										
Water (kilolitres per household per month)										
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)										
Refuse (average litres per week)										
<b>Revenue cost of free services provided</b>	9									
Property rates (R15 000 threshold rebate)										
Property rates (other exemptions, reductions and rebates)										
Water										
Sanitation										
Electricity/other energy										
Refuse										
Municipal Housing - rental rebates										
Housing - top structure subsidies										
Other										
<b>Total revenue cost of free services provided (total social package)</b>										

## References

1. Include services provided by another entity: e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free
8. Must reflect the cost to the municipality of providing the Free Basic Service
9. Reflect the cost to the municipality in terms of 'revenue foregone' of providing free services (note this will not equal 'Revenue Foregone' on SA1)



Northern Cape: Pixley Ka Seme (Nc)(DC7) - Supporting Table SA10 Funding Measurement for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	MFMA	Ref	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
R thousands	Section											
<b>Funding measures</b>												
Cash/cash equivalents at the year end - R'000	18(1)b	1	–	532	(204)	(12 891)	(12 891)	(12 891)	356	(0)	44	68
Cash + investments at the yr end less applications - R'000	18(1)b	2	(17 501)	(5 559)	(12 791)	7 047	7 047	7 047	–	3 172	3 340	3 517
Cash year end/monthly employee/supplier payments	18(1)b	3	–	0.1	(94.5)	(5.5)	(5.5)	(5.5)	0.1	(0.0)	0.0	0.0
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	–	18 699	(5)	11 556	11 556	11 556	(6 621)	–	23	24
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(92.8%)	(1.0%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	0.0%	736.3%	1122624.8%	85.1%	85.1%	85.1%	135%	84.8%	99.4%	98.8%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	0.0%	51.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital payments % of capital expenditure	18(1)c;19	8	0.0%	0.0%	0.0%	100.0%	100.0%	100.0%	0.0%	33.3%	33.3%	33.3%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	0.0%	0.0%	(100.0%)	0.0%	0.0%	0.0%	(100.0%)	0.0%	5.3%	5.3%
Long term receivables % change - incr(decr)	18(1)a	12	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	5.3%	5.3%
R&M % of Property Plant & Equipment	20(1)(vi)	13	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Asset renewal % of capital budget	20(1)(vi)	14	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

References

1. Positive cash balances indicative of minimum compliance - subject to 2
2. Deduct cash and investment applications (defined) from cash balances
3. Indicative of sufficient liquidity to meet average monthly operating payments
4. Indicative of funded operational requirements
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
6. Realistic average cash collection forecasts as % of annual billed revenue
7. Realistic average increase in debt impairment (doubtful debt) provision
8. Indicative of planned capital expenditure level & cash payment timing
9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing
10. Substantiation of National/Province allocations included in budget
11. Indicative of realistic current arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
12. Indicative of realistic long term arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
13. Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue protection

## Northern Cape: Pixley Ka Seme (Nc)(DC7) - Supporting Table SA10 Funding Measurement for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	MFMA	Ref	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
R thousands	Section											
<u>Supporting indicators</u>												
% incr total service charges (incl prop rates)	18(1)a			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	(86.8%)	5.0%
% incr Property Tax	18(1)a			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% incr Service charges - electricity revenue	18(1)a			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% incr Service charges - water revenue	18(1)a			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% incr Service charges - sanitation revenue	18(1)a			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% incr Service charges - refuse revenue	18(1)a			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% incr in Service charges - other	18(1)a			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	(86.8%)	5.0%
Total billable revenue	18(1)a		-	135	0	160	160	160	143	20 376	2 801	2 941
Service charges			-	-	-	-	-	-	-	20 246	2 665	2 798
Property rates			-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue			-	-	-	-	-	-	-	-	-	-
Service charges - water revenue			-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue			-	-	-	-	-	-	-	-	-	-
Service charges - refuse removal			-	-	-	-	-	-	-	-	-	-
Service charges - other			-	-	-	-	-	-	-	20 246	2 665	2 798
Rental of facilities and equipment			-	135	0	160	160	160	143	130	137	143
Capital expenditure excluding capital grant funding			-	114	1	-	-	-	1 931	-	-	-
Cash receipts from ratepayers	18(1)a		-	98 902	40 835	10 285	10 285	10 285	28 151	21 178	3 665	3 826
Ratepayer & Other revenue	18(1)a		-	8 970	3	8 031	8 031	8 031	20 882	21 178	3 644	3 826
Change in consumer debtors (current and non-current)			1 555	4 462	(4 462)	4 055	4 055	4 055	-	(3 218)	44	47
Operating and Capital Grant Revenue	18(1)a		-	81 772	71	55 160	55 160	55 160	65 630	34 284	54 585	57 315
Capital expenditure - total	20(1)(vi)		-	8 768	1	780	780	780	1 931	780	819	860
Capital expenditure - renewal	20(1)(vi)		-	-	-	-	-	-	-	-	-	-
<u>Supporting benchmarks</u>												
Growth guideline maximum			6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
CPIX guideline			4.3%	3.9%	4.6%	5.2%	5.2%	5.2%	5.2%	5.1%	4.3%	4.5%
DoRA operating grants total MFY												
DoRA capital grants total MFY												
Provincial operating grants												
Provincial capital grants												
District Municipality grants												
Total gazetted/advised national, provincial and district grants			-	-	-	-	-	-	-	-	-	-
Average annual collection rate (arrears inclusive)												
<u>DoRA operating</u>												
List operating grants												
										-	-	-
<u>DoRA capital</u>												
List capital grants												
										-	-	-

Trend

Northern Cape: Pixley Ka Seme (Nc)(DC7) - Supporting Table SA10 Funding Measurement for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	MFMA	Ref	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
R thousands		Section										
Change in consumer debtors (current and non-current)			1 555	4 462	(4 462)	4 055	4 055	4 055	–	(3 218)	44	47

Northern Cape: Pixley Ka Seme (NC)(DC7) - Table SA34a Capital Expenditure on New Assets by Asset Class for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
R thousands										
Capital Expenditure on new assets by Asset Class/Sub-class										
Infrastructure		-	2 455	-	780	780	780	780	819	860
Infrastructure - Road Transport		-	386	-	-	-	-	-	-	-
Roads, Pavements, Bridges and Storm Water			386							
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Electricity Reticulation										
Street Lighting										
Infrastructure - Water		-	525	-	-	-	-	-	-	-
Water Reservoirs and Reticulation			525							
Infrastructure - Sanitation		-	1 544	-	-	-	-	-	-	-
Sewerage Purification and Reticulation			1 544							
Infrastructure - Other		-	-	-	780	780	780	780	819	860
Waste Management										
Transportation										
Housing										
Gas										
Other					780	780	780	780	819	860
Community		-	-	-	-	-	-	-	-	-
Parks and Gardens										
Sportfields										
Community Halls										
Libraries										
Recreational Facilities										
Security and Policing										
Buses										
Clinics										
Museums and Art Galleries										
Other										
Heritage Assets		-	-	-	-	-	-	-	-	-
Heritage Assets										
Investment properties		-	-	-	-	-	-	-	-	-
Investment properties										
Other Assets		-	6 313	1	-	-	-	-	-	-
General Vehicles			133							
Specialised Vehicles		-	-	-	-	-	-	-	-	-
Plant and Equipment			247							
Office Equipment			357	1						
Abattoirs										
Markets										
Civic Land and Buildings				0						
Other Land and Buildings			5 025							
Other			551	0						
Agricultural Assets		-	-	-	-	-	-	-	-	-
Agricultural Assets										
Biological Assets		-	-	-	-	-	-	-	-	-
Biological Assets										
Intangibles		-	-	0	-	-	-	-	-	-
Intangibles				0						
Total Capital Expenditure on new assets	1	-	8 768	1	780	780	780	780	819	860
Specialised Vehicles		-	-	-	-	-	-	-	-	-
Refuse										
Fire										
Conservancy										
Ambulances										

## References

1. Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) must reconcile to total capital expenditure in Budgeted Capital Expenditure

2. Airports, Car Parks, Bus Terminals and Taxi Ranks

3. For example - technology backbones (e.g. fibre optic, WIFI Infrastructure) for economic development purposes

4. Work-in-progress/under construction to be budgeted under the respective item

5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant &amp; equipment used by the service generated by that infrastructure

6. Donated/contributed &amp; leased assets to be included within the respective sub-class

7. Busses used to provide a service to the community

8. Not municipal contributions to the 'top structure' being built using the housing subsidies

9. Statues, art collections, medals etc.

10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

Northern Cape: Pixley Ka Seme (Nc)(DC7) - Table SA34b Capital Expenditure on Renewal of Existing Assets by Asset Class for 4th Quarter ended 30 June 2011 (Published Figures as

Northern Cape: Finance and Economic Development - Table SAs42 Capital Expenditure on Renewal of Existing Assets by Asset Class for 4th Quarter ended 30 June 2011 (Published Figures)										
Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
R thousands										
Capital Expenditure on Renewal of Existing Assets by Asset Class/Sub-class										
<u>Infrastructure</u>	2  									

## References

1. Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) must reconcile to total capital expenditure in Budgeted Capital Expenditure
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes
4. Work-in-progress/under construction to be budgeted under the respective item
5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
6. Donated/contributed & leased assets to be included within the respective sub-class
7. Busses used to provide a service to the community
8. Not municipal contributions to the 'top structure' being built using the housing subsidies
9. Statues, art collections, medals etc.
10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

Northern Cape: Pixley Ka Seme (Nc)(DC7) - Table SA34c Repairs and Maintenance Expenditure by Asset Class for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/2)

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
<b>R thousands</b>										
<b>Repairs and Maintenance Expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	-	-	-	-	-	-	-	-
Infrastructure - Road Transport <i>Roads, Pavements, Bridges and Storm Water</i>		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity <i>Electricity Reticulation</i> <i>Street Lighting</i>		-	-	-	-	-	-	-	-	-
Infrastructure - Water <i>Water Reservoirs and Reticulation</i>		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation <i>Sewerage Purification and Reticulation</i>		-	-	-	-	-	-	-	-	-
Infrastructure - Other <i>Waste Mangement</i> <i>Transportation</i> <i>Housing</i> <i>Gas</i> <i>Other</i>	2 3	-	-	-	-	-	-	-	-	-
<b>Community</b>		-	-	-	-	-	-	-	-	-
Parks and Gardens Sportfields Community Halls Libraries Recreational Facilities Security and Policing Buses Clinics Museums and Art Galleries Other	7									
<b>Heritage Assets</b>		-	-	-	-	-	-	-	-	-
Heritage Assets										
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Investment properties										
<b>Other Assets</b>		-	-	-	-	-	-	-	-	-
General Vehicles Specialised Vehicles Plant and Equipment Office Equipment Abattoirs Markets Civic Land and Buildings Other Land and Buildings Other	10	-	-	-	-	-	-	-	-	-
<b>Agricultural Assets</b>		-	-	-	-	-	-	-	-	-
Agricultural Assets										
<b>Biological Assets</b>		-	-	-	-	-	-	-	-	-
Biological Assets										
<b>Intangibles</b>		-	-	-	-	-	-	-	-	-
Intangibles										
<b>Total Repairs and Maintenance Expenditure</b>	1	-	-	-	-	-	-	-	-	-
<b>Specialised Vehicles</b>		-	-	-	-	-	-	-	-	-
Refuse Fire Conservancy Ambulances										

## References

1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SA1
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optic, WIFI Infrastructure) for economic development purposes
4. Work-in-progress/under construction to be budgeted under the respective item
5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
6. Donated/contributed & leased assets to be included within the respective sub-class
7. Busses used to provide a service to the community
8. Not municipal contributions to the 'top structure' being built using the housing subsidies
9. Statues, art collections, medals etc.
10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'